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APPEAL APPLICATIONS FOR ABATEMENT OF PROPERTY TAXES

In completing information for appeals to the Tax Assessor, please note that you provide as much information and relevant material to state your basis for appealing your valuation entirely. If your appeal is denied by the Tax Assessor, and you continue your appeal to the Board of Appeals, the Board will only consider the same information, documentation, and material you presented with your application to the Tax Assessor. Therefore, please be complete and accurate.

The basis of any appeal is that you believe your property has been overvalued; how much you have to pay in taxes is irrelevant for this process. In appealing to the Tax Assessor, you must perform the research, and it is your responsibility to present documentation to support your opinion. The values were provided by a licensed, bonded, and state-certified company that complied with Rhode Island state law and met the International Association of Assessing Officers (IAAO) and Uniform Standards of Professional Appraisal Practice (USPAP) requirements and standards. If you wish to present an appraisal of your property as part of your evidence, only appraisals from licensed real estate appraisers will be accepted. Please have a copy of the license attached to the appraisal. A letter from a real estate agent or broker attesting to value is not acceptable unless that person is also a licensed real estate appraiser.

If you wish to demonstrate physical or mechanical problems with the property as part of your evidence, you will need to provide a written statement identifying the issues and costs to correct these problems. These statements must be signed by a contractor licensed to perform the work outlined.

If your appeal is based on a comparison to another property, you must prepare and submit a list of those comparable properties. If you are using sold properties, the properties must have sold prior to the assessment date of the last revaluation (12/31/2021). You may use assessments of similar properties if you are contending disproportionate assessment, but only comparing "like" properties, i.e., ranch to ranch, two-family to two-family. Your comparisons must be in writing and identify the various components you are comparing to the subject property. If you allege that the value in your area is adversely affected by a particular nuisance or other factors, you must be able to document the impact of this problem through the use of market sales. Sales used for comparison must be "arms-length" transactions and considered a "qualified sale."

If you want to appeal a tax assessment on tangible personal property, your appeal will only be accepted if you filed a declaration with the Assessor's office as required by law.

Please retain copies of all documents submitted since these materials will not be returned.

TAXPAYER INFORMATION ABOUT APPEAL PROCEDURE

REASONS FOR AN APPEAL. It is the intent of the general assembly to ensure that all taxpayers in Rhode Island are treated equitably. Ensuring that taxpayers are treated fairly begins where cities and towns meet defined standards related to performing property values. All properties should be assessed in a uniform manner, and properties of equal value should be assessed the same.

TO DISPUTE YOUR VALUATION OR ASSESSMENT OR CORRECT ANY OTHER BILLING PROBLEM OR ERROR THAT CAUSED YOUR TAX BILL TO BE HIGHER THAN IT SHOULD BE, YOU MUST APPEAL WITHIN NINETY (90) DAYS FROM THE DATE THE FIRST TAX PAYMENT IS DUE.

You may appeal your assessment if your property is: (1) **OVERVALUED** (assessed value is more than the fair market value as of December 31 in the year of the last update or revaluation for real estate (December 31, 2018)), and as of December 31 of the tax year for personal estate for any reason, including clerical and data processing errors; (2) disproportionately assessed in comparison with other properties; (3) classified incorrectly as residential, commercial, industrial, or open space, farm, or forest; (4) illegal tax partially or fully exempt; (5) modified from its condition from the time of the last update or revaluation.

WHO MAY FILE AN APPLICATION: You may file an application if you are (1) the assessed or subsequent (acquiring title after December 31) owner of the property; (2) the owner's administrator or executor; (3) a tenant or group of tenants of real estate paying rent therefrom, and under obligations to pay more than one-half (1/2) of the taxes thereon; (4) a person owning or having an interest in or possession of the property; or (5) a mortgagee if the assessed owner has not applied. In some cases, you must pay all or a portion of the tax before you can file.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be filed with the local office of tax assessment within NINETY (90) days from the date the first tax payment is due. **THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE ASSESSOR FOR ANY REASON. IF YOUR APPLICATION IS NOT FILED ON TIME, YOU LOSE ALL RIGHTS TO AN ABATEMENT, AND THE ASSESSOR CANNOT BY LAW GRANT YOU ONE. AN APPLICATION IS FILED WHEN RECEIVED BY THE ASSESSOR'S OFFICE.**

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. In some cases, you must pay the tax when due to appeal the assessors' disposition of your application. Failure to pay the tax assessed when due might also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an abatement is granted and you have already paid the entire year's tax as abated, you will receive a refund of any overpayment.

FILING AN ACCOUNT. Rhode Island General Laws §44-5-15 requires the annual filing of a true and exact account of all ratable estate owned or possessed by every person and corporate body. The time to file is between December 31 and January 31, of intention to submit a declaration by March 15. Failure to file a true and full account within the prescribed time eliminates the right to appeal to the superior court, subject to the exceptions provided in Rhode Island General Laws §44-5-26(b). No amended returns will be accepted after March 15. Such notice of your intention must be sent by certified mail, postage prepaid, postmark no later than 12 o'clock midnight of the last day, January 31. No extensions beyond March 15 can be granted. The form for filing such an account may be obtained from the city or town assessor.

ASSESSOR'S DISPOSITION. Upon applying for a reduction in assessment, you may be asked to provide the Assessor with further written information about the property and permit them to inspect it. Failure to provide the information or allow an inspection within thirty (30) days of the request may result in the loss of your appeal rights.

APPEAL. The Assessor shall have forty-five (45) days to review the appeal, render a decision, and notify the taxpayer of the decision. The taxpayer, if still aggrieved, may appeal the decision of the tax assessor to the local tax board of review, or in the event that the Assessor does not render a decision, the taxpayer may appeal to the local tax board of review at the expiration of the forty-five (45) day period. Appeals to the local tax board of review shall be filed not more than thirty (30) days after the Assessor renders a decision and notifies the taxpayer, or if the Assessor does not render a decision within forty-five (45) days of the filing of the appeal, not more than ninety (90) days after the expiration of the forty-five (45) day period.

STATE OF RHODE ISLAND

FISCAL YEAR _____

CITY OF CENTRAL FALLS

APPLICATION FOR APPEAL OF PROPERTY TAX

For appeals to the tax assessor, this form must be filed with the local office of tax assessment within ninety (90) days from the date the first tax payment is due. For appeals to the local tax board of review, this form must be filed with the local tax board of review not more than thirty (30) days after the Assessor renders a decision, or if the Assessor does not render a decision within forty-five (45) days of the filing of the appeal, not more than ninety (90) days after the expiration of the forty-five (45) day period.

1. TAXPAYER INFORMATION

A. Name(s) of Assessed Owner: _____

B. Name(s) and Status of Applicant (if other than Assessed Owner): _____

____ Subsequent Owner (Acquired Title after December 31 on _____ 20____)

____ Administrator/Executor ____ Lessee ____ Mortgagee ____ Other Specify: _____

C. Mailing Address and Telephone No: _____ () _____

Address

Tel. No.

D. Previous Assessed Value _____ E. New Assessed Value _____

2. PROPERTY IDENTIFICATION: Complete using the information as it appears on the tax bill.

A. Tax Bill Account No.: _____ Assessed Valuation _____ Annual Tax _____

B. Location: _____ Description: _____

No. Street

Zip

Real State Parcel Identification: Map _____ Lot _____ Unit _____ Type _____

Tangible Personal Property: _____

C. Date Property Acquired: _____ Purchase Price: _____ Total Cost of any Improvements _____

What is the amount of fire insurance on building: _____

3. REASON(S) REDUCTION SOUGHT: Check reason(s) reduction is warranted and briefly explain why it applies.

Continue explanation on attachment if necessary.

____ Overvaluation

____ Incorrect Usage Classification

____ Disproportionate Assessment

____ Other Specify: _____

Applicant's Opinion of Value \$ _____

Fair Market Value*

Class

Assessed Value

**(As of December 31 in the year of the last update or revaluation for real estate and as of December 31 of the tax year for personal estate;)*

Explanation: _____

Have you filed a true and exact account this year with the Tax Assessor as required by law? _____

Comparable Properties that support your claim:

Address	Sale Price	Sale Date	Property Type	Assessed Value

4. SIGNATURES:

SIGNATURE OF APPLICANT _____ DATE _____

SIGNATURE OF AUTHORIZED AGENT _____ DATE _____

Name of Preparer Address Tel. No.

DISPOSITION OF APPLICATION (TAX ASSESSOR'S USE ONLY)Tax Assessor's Decision

Date Inspected: _____ GRANTED Assessed Value \$ _____
 Abated Value \$ _____
 Inspector: _____ Adjusted Value \$ _____
 _____ DENIED
 Date Sent: _____ Assessed Tax \$ _____
 Abated Tax \$ _____
 Date Returned: _____ DEEMED DENIED Adjusted Tax \$ _____
 Date Signed: _____ Tax Assessor's Signature: _____

Board of Appeals Decision

Date Inspected: _____ GRANTED Assessed Value \$ _____
 Abated Value \$ _____
 Inspector: _____ Adjusted Value \$ _____
 _____ DENIED
 Date Sent: _____ Assessed Tax \$ _____
 Abated Tax \$ _____
 Date Returned: _____ DEEMED DENIED Adjusted Tax \$ _____
 Date Signed: _____ BOA Chairperson's Signature: _____

Any person still aggrieved on any ground whatsoever by an assessment of taxes against him or her in any city or town may, within thirty (30) days of the tax board of review decision notice, file a petition in the superior court for the county in which the city or town lies for relief from the assessment, to which petition the assessors of taxes of the city or town in office at the time the petition is filed shall be made parties respondent, and the clerk shall thereupon issue a citation substantially in the following form:

**THE STATE OF
RHODE ISLAND AND PROVIDENCE PLANTATIONS.**

To the sheriffs of several counties, or to their deputies, Greetings: We command you to summon the assessors of taxes of the town of : to wit, of (if to be found in your precinct) to answer the complaint of of on the return day hereof (said return day being the day of A.D. 20.....) in the superior court to be holden at the county courthouse in as by petition filed in court is fully set forth; and to show cause why said petition should not be granted. Hereof fail not, and make true return of this writ with your doings thereon. Witness, the seal of our superior court, at this day of in the year
, Clerk.